



February 15, 2006

Advisory Committee on Smaller Public Companies
Security and Exchange Commission
100 F Street NE
Washington DC 20549

Dear Advisory Committee Members:

Our company currently has a market capitalization below \$75 million and as such it would appear that we have until fiscal 2007 to comply with Section 404. However, under current rules, if our market capitalization rises above \$75 million by June 30, 2006, we would need to be fully compliant by the end of this year and thus would not have the benefit of the last extension.

We believe it is critical in the planning process for a small public company to be able to determine its applicable size category on the first day of its fiscal year, not in the middle of the year, as the current rules attest to. This would provide a company, such as ours, sufficient time for the planning and implementation of Section 404.

Sincerely,

A handwritten signature in cursive script that reads "Brad French".

Brad French, CFO

A handwritten signature in cursive script that reads "Kevin Herrmann".

Kevin Herrmann, Controller